

# **Important Notice Regarding the Income Tax Withholding Rate**

These income tax withholding tables are in effect from  
**January 1, 2003 through June 30, 2004.**

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	2	0.04										
2	4	0.12										
4	6	0.20										
6	8	0.28										
8	10	0.36										
10	12	0.44										
12	14	0.52										
14	16	0.60										
16	18	0.68										
18	20	0.76										
20	22	0.84										
22	24	0.92										
24	26	1.00										
26	28	1.08										
28	30	1.16										
30	32	1.24										
32	34	1.32										
34	36	1.40										
36	38	1.48										
38	40	1.56										
40	42	1.64										
42	44	1.72										
44	46	1.80										
46	48	1.88										
48	50	1.96										
50	52	2.04										
52	54	2.12										
54	56	2.20										
56	58	2.28										
58	60	2.36										
60	62	2.44	0.05									
62	64	2.52	0.13									
64	66	2.60	0.21									
66	68	2.68	0.29									
68	70	2.76	0.37									
70	72	2.84	0.45									
72	74	2.92	0.53									
74	76	3.00	0.61									
76	78	3.08	0.69									
78	80	3.16	0.77									
80	82	3.24	0.85									
82	84	3.32	0.93									
84	86	3.40	1.01									
86	88	3.48	1.09									
88	90	3.56	1.17									

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
the amount of income tax withheld is ---												
90	92	3.64	1.25									
92	94	3.72	1.33									
94	96	3.80	1.41									
96	98	3.88	1.49									
98	100	3.96	1.57									
100	104	4.08	1.69									
104	108	4.24	1.85									
108	112	4.40	2.01									
112	116	4.56	2.17									
116	120	4.72	2.33									
120	124	4.88	2.49	0.10								
124	128	5.04	2.65	0.26								
128	132	5.20	2.81	0.42								
132	136	5.36	2.97	0.58								
136	140	5.52	3.13	0.74								
140	144	5.68	3.29	0.90								
144	148	5.84	3.45	1.06								
148	152	6.00	3.61	1.22								
152	156	6.16	3.77	1.38								
156	160	6.32	3.93	1.54								
160	164	6.48	4.09	1.70								
164	168	6.64	4.25	1.86								
168	172	6.80	4.41	2.02								
172	176	6.96	4.57	2.18								
176	180	7.12	4.73	2.34								
180	184	7.28	4.89	2.50	0.11							
184	188	7.44	5.05	2.66	0.27							
188	192	7.60	5.21	2.82	0.43							
192	196	7.76	5.37	2.98	0.59							
196	200	7.92	5.53	3.14	0.75							
200	204	8.08	5.69	3.30	0.91							
204	208	8.24	5.85	3.46	1.07							
208	212	8.40	6.01	3.62	1.23							
212	216	8.56	6.17	3.78	1.39							
216	220	8.72	6.33	3.94	1.55							
220	224	8.88	6.49	4.10	1.71							
224	228	9.04	6.65	4.26	1.87							
228	232	9.20	6.81	4.42	2.03							
232	236	9.36	6.97	4.58	2.19							
236	240	9.52	7.13	4.74	2.35							
240	244	9.68	7.29	4.90	2.51	0.12						
244	248	9.84	7.45	5.06	2.67	0.28						
248	252	10.00	7.61	5.22	2.83	0.44						
252	256	10.16	7.77	5.38	2.99	0.60						
256	260	10.32	7.93	5.54	3.15	0.76						

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
260	264	10.48	8.09	5.70	3.31	0.92						
264	268	10.64	8.25	5.86	3.47	1.08						
268	272	10.80	8.41	6.02	3.63	1.24						
272	276	10.96	8.57	6.18	3.79	1.40						
276	280	11.12	8.73	6.34	3.95	1.56						
280	284	11.28	8.89	6.50	4.11	1.72						
284	288	11.44	9.05	6.66	4.27	1.88						
288	292	11.60	9.21	6.82	4.43	2.04						
292	296	11.76	9.37	6.98	4.59	2.20						
296	300	11.92	9.53	7.14	4.75	2.36						
300	304	12.08	9.69	7.30	4.91	2.52	0.13					
304	308	12.24	9.85	7.46	5.07	2.68	0.29					
308	312	12.40	10.01	7.62	5.23	2.84	0.45					
312	316	12.56	10.17	7.78	5.39	3.00	0.61					
316	320	12.72	10.33	7.94	5.55	3.16	0.77					
320	324	12.88	10.49	8.10	5.71	3.32	0.93					
324	328	13.04	10.65	8.26	5.87	3.48	1.09					
328	332	13.20	10.81	8.42	6.03	3.64	1.25					
332	336	13.36	10.97	8.58	6.19	3.80	1.41					
336	340	13.52	11.13	8.74	6.35	3.96	1.57					
340	344	13.68	11.29	8.90	6.51	4.12	1.73					
344	348	13.84	11.45	9.06	6.67	4.28	1.89					
348	352	14.00	11.61	9.22	6.83	4.44	2.05					
352	356	14.16	11.77	9.38	6.99	4.60	2.21					
356	360	14.32	11.93	9.54	7.15	4.76	2.37					
360	364	14.48	12.09	9.70	7.31	4.92	2.53	0.14				
364	368	14.64	12.25	9.86	7.47	5.08	2.69	0.30				
368	372	14.80	12.41	10.02	7.63	5.24	2.85	0.46				
372	376	14.96	12.57	10.18	7.79	5.40	3.01	0.62				
376	380	15.12	12.73	10.34	7.95	5.56	3.17	0.78				
380	384	15.28	12.89	10.50	8.11	5.72	3.33	0.94				
384	388	15.44	13.05	10.66	8.27	5.88	3.49	1.10				
388	392	15.60	13.21	10.82	8.43	6.04	3.65	1.26				
392	396	15.76	13.37	10.98	8.59	6.20	3.81	1.42				
396	400	15.92	13.53	11.14	8.75	6.36	3.97	1.58				
400	404	16.08	13.69	11.30	8.91	6.52	4.13	1.74				
404	408	16.24	13.85	11.46	9.07	6.68	4.29	1.90				
408	412	16.40	14.01	11.62	9.23	6.84	4.45	2.06				
412	416	16.56	14.17	11.78	9.39	7.00	4.61	2.22				
416	420	16.72	14.33	11.94	9.55	7.16	4.77	2.38				
420	424	16.88	14.49	12.10	9.71	7.32	4.93	2.54	0.15			
424	428	17.04	14.65	12.26	9.87	7.48	5.09	2.70	0.31			
428	432	17.20	14.81	12.42	10.03	7.64	5.25	2.86	0.47			
432	436	17.36	14.97	12.58	10.19	7.80	5.41	3.02	0.63			
436	440	17.52	15.13	12.74	10.35	7.96	5.57	3.18	0.79			

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Weekly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	
		the amount of income tax withheld is ---											
440	444	17.68	15.29	12.90	10.51	8.12	5.73	3.34	0.95				
444	448	17.84	15.45	13.06	10.67	8.28	5.89	3.50	1.11				
448	452	18.00	15.61	13.22	10.83	8.44	6.05	3.66	1.27				
452	456	18.16	15.77	13.38	10.99	8.60	6.21	3.82	1.43				
456	460	18.32	15.93	13.54	11.15	8.76	6.37	3.98	1.59				
460	464	18.48	16.09	13.70	11.31	8.92	6.53	4.14	1.75				
464	468	18.64	16.25	13.86	11.47	9.08	6.69	4.30	1.91				
468	472	18.80	16.41	14.02	11.63	9.24	6.85	4.46	2.07				
472	476	18.96	16.57	14.18	11.79	9.40	7.01	4.62	2.23				
476	480	19.12	16.73	14.34	11.95	9.56	7.17	4.78	2.39				
480	484	19.28	16.89	14.50	12.11	9.72	7.33	4.94	2.55	0.16			
484	488	19.44	17.05	14.66	12.27	9.88	7.49	5.10	2.71	0.32			
488	492	19.60	17.21	14.82	12.43	10.04	7.65	5.26	2.87	0.48			
492	496	19.76	17.37	14.98	12.59	10.20	7.81	5.42	3.03	0.64			
496	500	19.92	17.53	15.14	12.75	10.36	7.97	5.58	3.19	0.80			
500	504	20.08	17.69	15.30	12.91	10.52	8.13	5.74	3.35	0.96			
504	508	20.24	17.85	15.46	13.07	10.68	8.29	5.90	3.51	1.12			
508	512	20.40	18.01	15.62	13.23	10.84	8.45	6.06	3.67	1.28			
512	516	20.56	18.17	15.78	13.39	11.00	8.61	6.22	3.83	1.44			
516	520	20.72	18.33	15.94	13.55	11.16	8.77	6.38	3.99	1.60			
520	524	20.88	18.49	16.10	13.71	11.32	8.93	6.54	4.15	1.76			
524	528	21.04	18.65	16.26	13.87	11.48	9.09	6.70	4.31	1.92			
528	532	21.20	18.81	16.42	14.03	11.64	9.25	6.86	4.47	2.08			
532	536	21.36	18.97	16.58	14.19	11.80	9.41	7.02	4.63	2.24			
536	540	21.52	19.13	16.74	14.35	11.96	9.57	7.18	4.79	2.40	0.01		
540	544	21.68	19.29	16.90	14.51	12.12	9.73	7.34	4.95	2.56	0.17		
544	548	21.84	19.45	17.06	14.67	12.28	9.89	7.50	5.11	2.72	0.33		
548	552	22.00	19.61	17.22	14.83	12.44	10.05	7.66	5.27	2.88	0.49		
552	556	22.16	19.77	17.38	14.99	12.60	10.21	7.82	5.43	3.04	0.65		
556	560	22.32	19.93	17.54	15.15	12.76	10.37	7.98	5.59	3.20	0.81		
560	564	22.48	20.09	17.70	15.31	12.92	10.53	8.14	5.75	3.36	0.97		
564	568	22.64	20.25	17.86	15.47	13.08	10.69	8.30	5.91	3.52	1.13		
568	572	22.80	20.41	18.02	15.63	13.24	10.85	8.46	6.07	3.68	1.29		
572	576	22.96	20.57	18.18	15.79	13.40	11.01	8.62	6.23	3.84	1.45		
576	580	23.12	20.73	18.34	15.95	13.56	11.17	8.78	6.39	4.00	1.61		
580	584	23.28	20.89	18.50	16.11	13.72	11.33	8.94	6.55	4.16	1.77		
584	588	23.44	21.05	18.66	16.27	13.88	11.49	9.10	6.71	4.32	1.93		
588	592	23.60	21.21	18.82	16.43	14.04	11.65	9.26	6.87	4.48	2.09		
592	596	23.76	21.37	18.98	16.59	14.20	11.81	9.42	7.03	4.64	2.25		
596	600	23.92	21.53	19.14	16.75	14.36	11.97	9.58	7.19	4.80	2.41	0.02	
		4.00% of excess over 600.00 plus											
600.00 and over		24.00	21.61	19.22	16.83	14.44	12.05	9.66	7.27	4.88	2.49	0.10	

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	6	0.12										
6	12	0.36										
12	18	0.60										
18	24	0.84										
24	30	1.08										
30	36	1.32										
36	42	1.56										
42	48	1.80										
48	54	2.04										
54	60	2.28										
60	66	2.52										
66	72	2.76										
72	78	3.00										
78	84	3.24										
84	90	3.48										
90	96	3.72										
96	102	3.96										
102	108	4.20										
108	114	4.44										
114	120	4.68										
120	126	4.92	0.15									
126	132	5.16	0.39									
132	138	5.40	0.63									
138	144	5.64	0.87									
144	150	5.88	1.11									
150	156	6.12	1.35									
156	162	6.36	1.59									
162	168	6.60	1.83									
168	174	6.84	2.07									
174	180	7.08	2.31									
180	186	7.32	2.55									
186	192	7.56	2.79									
192	198	7.80	3.03									
198	206	8.08	3.31									
206	214	8.40	3.63									
214	222	8.72	3.95									
222	230	9.04	4.27									
230	238	9.36	4.59									
238	246	9.68	4.91	0.14								
246	254	10.00	5.23	0.46								
254	262	10.32	5.55	0.78								
262	270	10.64	5.87	1.10								
270	278	10.96	6.19	1.42								
278	286	11.28	6.51	1.74								
286	294	11.60	6.83	2.06								

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
294	302	11.92	7.15	2.38								
302	310	12.24	7.47	2.70								
310	318	12.56	7.79	3.02								
318	326	12.88	8.11	3.34								
326	334	13.20	8.43	3.66								
334	342	13.52	8.75	3.98								
342	350	13.84	9.07	4.30								
350	358	14.16	9.39	4.62								
358	366	14.48	9.71	4.94	0.17							
366	374	14.80	10.03	5.26	0.49							
374	382	15.12	10.35	5.58	0.81							
382	390	15.44	10.67	5.90	1.13							
390	398	15.76	10.99	6.22	1.45							
398	406	16.08	11.31	6.54	1.77							
406	414	16.40	11.63	6.86	2.09							
414	422	16.72	11.95	7.18	2.41							
422	430	17.04	12.27	7.50	2.73							
430	438	17.36	12.59	7.82	3.05							
438	446	17.68	12.91	8.14	3.37							
446	454	18.00	13.23	8.46	3.69							
454	462	18.32	13.55	8.78	4.01							
462	470	18.64	13.87	9.10	4.33							
470	478	18.96	14.19	9.42	4.65							
478	486	19.28	14.51	9.74	4.97	0.20						
486	494	19.60	14.83	10.06	5.29	0.52						
494	502	19.92	15.15	10.38	5.61	0.84						
502	510	20.24	15.47	10.70	5.93	1.16						
510	518	20.56	15.79	11.02	6.25	1.48						
518	526	20.88	16.11	11.34	6.57	1.80						
526	534	21.20	16.43	11.66	6.89	2.12						
534	542	21.52	16.75	11.98	7.21	2.44						
542	550	21.84	17.07	12.30	7.53	2.76						
550	558	22.16	17.39	12.62	7.85	3.08						
558	566	22.48	17.71	12.94	8.17	3.40						
566	574	22.80	18.03	13.26	8.49	3.72						
574	582	23.12	18.35	13.58	8.81	4.04						
582	590	23.44	18.67	13.90	9.13	4.36						
590	598	23.76	18.99	14.22	9.45	4.68						
598	606	24.08	19.31	14.54	9.77	5.00	0.23					
606	614	24.40	19.63	14.86	10.09	5.32	0.55					
614	622	24.72	19.95	15.18	10.41	5.64	0.87					
622	630	25.04	20.27	15.50	10.73	5.96	1.19					
630	638	25.36	20.59	15.82	11.05	6.28	1.51					
638	646	25.68	20.91	16.14	11.37	6.60	1.83					
646	654	26.00	21.23	16.46	11.69	6.92	2.15					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
the amount of income tax withheld is ---												
654	662	26.32	21.55	16.78	12.01	7.24	2.47					
662	670	26.64	21.87	17.10	12.33	7.56	2.79					
670	678	26.96	22.19	17.42	12.65	7.88	3.11					
678	686	27.28	22.51	17.74	12.97	8.20	3.43					
686	694	27.60	22.83	18.06	13.29	8.52	3.75					
694	702	27.92	23.15	18.38	13.61	8.84	4.07					
702	710	28.24	23.47	18.70	13.93	9.16	4.39					
710	718	28.56	23.79	19.02	14.25	9.48	4.71					
718	726	28.88	24.11	19.34	14.57	9.80	5.03	0.26				
726	734	29.20	24.43	19.66	14.89	10.12	5.35	0.58				
734	742	29.52	24.75	19.98	15.21	10.44	5.67	0.90				
742	750	29.84	25.07	20.30	15.53	10.76	5.99	1.22				
750	758	30.16	25.39	20.62	15.85	11.08	6.31	1.54				
758	766	30.48	25.71	20.94	16.17	11.40	6.63	1.86				
766	774	30.80	26.03	21.26	16.49	11.72	6.95	2.18				
774	782	31.12	26.35	21.58	16.81	12.04	7.27	2.50				
782	790	31.44	26.67	21.90	17.13	12.36	7.59	2.82				
790	798	31.76	26.99	22.22	17.45	12.68	7.91	3.14				
798	806	32.08	27.31	22.54	17.77	13.00	8.23	3.46				
806	814	32.40	27.63	22.86	18.09	13.32	8.55	3.78				
814	822	32.72	27.95	23.18	18.41	13.64	8.87	4.10				
822	830	33.04	28.27	23.50	18.73	13.96	9.19	4.42				
830	838	33.36	28.59	23.82	19.05	14.28	9.51	4.74				
838	846	33.68	28.91	24.14	19.37	14.60	9.83	5.06	0.29			
846	854	34.00	29.23	24.46	19.69	14.92	10.15	5.38	0.61			
854	862	34.32	29.55	24.78	20.01	15.24	10.47	5.70	0.93			
862	870	34.64	29.87	25.10	20.33	15.56	10.79	6.02	1.25			
870	878	34.96	30.19	25.42	20.65	15.88	11.11	6.34	1.57			
878	886	35.28	30.51	25.74	20.97	16.20	11.43	6.66	1.89			
886	894	35.60	30.83	26.06	21.29	16.52	11.75	6.98	2.21			
894	902	35.92	31.15	26.38	21.61	16.84	12.07	7.30	2.53			
902	910	36.24	31.47	26.70	21.93	17.16	12.39	7.62	2.85			
910	918	36.56	31.79	27.02	22.25	17.48	12.71	7.94	3.17			
918	926	36.88	32.11	27.34	22.57	17.80	13.03	8.26	3.49			
926	934	37.20	32.43	27.66	22.89	18.12	13.35	8.58	3.81			
934	942	37.52	32.75	27.98	23.21	18.44	13.67	8.90	4.13			
942	950	37.84	33.07	28.30	23.53	18.76	13.99	9.22	4.45			
950	958	38.16	33.39	28.62	23.85	19.08	14.31	9.54	4.77			
958	966	38.48	33.71	28.94	24.17	19.40	14.63	9.86	5.09	0.32		
966	974	38.80	34.03	29.26	24.49	19.72	14.95	10.18	5.41	0.64		
974	982	39.12	34.35	29.58	24.81	20.04	15.27	10.50	5.73	0.96		
982	990	39.44	34.67	29.90	25.13	20.36	15.59	10.82	6.05	1.28		
990	998	39.76	34.99	30.22	25.45	20.68	15.91	11.14	6.37	1.60		
998	1006	40.08	35.31	30.54	25.77	21.00	16.23	11.46	6.69	1.92		
1006	1014	40.40	35.63	30.86	26.09	21.32	16.55	11.78	7.01	2.24		



# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1014	1022	40.72	35.95	31.18	26.41	21.64	16.87	12.10	7.33	2.56		
1022	1030	41.04	36.27	31.50	26.73	21.96	17.19	12.42	7.65	2.88		
1030	1038	41.36	36.59	31.82	27.05	22.28	17.51	12.74	7.97	3.20		
1038	1046	41.68	36.91	32.14	27.37	22.60	17.83	13.06	8.29	3.52		
1046	1054	42.00	37.23	32.46	27.69	22.92	18.15	13.38	8.61	3.84		
1054	1062	42.32	37.55	32.78	28.01	23.24	18.47	13.70	8.93	4.16		
1062	1070	42.64	37.87	33.10	28.33	23.56	18.79	14.02	9.25	4.48		
1070	1078	42.96	38.19	33.42	28.65	23.88	19.11	14.34	9.57	4.80	0.03	
1078	1086	43.28	38.51	33.74	28.97	24.20	19.43	14.66	9.89	5.12	0.35	
1086	1094	43.60	38.83	34.06	29.29	24.52	19.75	14.98	10.21	5.44	0.67	
1094	1102	43.92	39.15	34.38	29.61	24.84	20.07	15.30	10.53	5.76	0.99	
1102	1110	44.24	39.47	34.70	29.93	25.16	20.39	15.62	10.85	6.08	1.31	
1110	1118	44.56	39.79	35.02	30.25	25.48	20.71	15.94	11.17	6.40	1.63	
1118	1126	44.88	40.11	35.34	30.57	25.80	21.03	16.26	11.49	6.72	1.95	
1126	1134	45.20	40.43	35.66	30.89	26.12	21.35	16.58	11.81	7.04	2.27	
1134	1142	45.52	40.75	35.98	31.21	26.44	21.67	16.90	12.13	7.36	2.59	
1142	1150	45.84	41.07	36.30	31.53	26.76	21.99	17.22	12.45	7.68	2.91	
1150	1158	46.16	41.39	36.62	31.85	27.08	22.31	17.54	12.77	8.00	3.23	
1158	1166	46.48	41.71	36.94	32.17	27.40	22.63	17.86	13.09	8.32	3.55	
1166	1174	46.80	42.03	37.26	32.49	27.72	22.95	18.18	13.41	8.64	3.87	
1174	1182	47.12	42.35	37.58	32.81	28.04	23.27	18.50	13.73	8.96	4.19	
1182	1190	47.44	42.67	37.90	33.13	28.36	23.59	18.82	14.05	9.28	4.51	
1190	1198	47.76	42.99	38.22	33.45	28.68	23.91	19.14	14.37	9.60	4.83	0.06
1198	1206	48.08	43.31	38.54	33.77	29.00	24.23	19.46	14.69	9.92	5.15	0.38
4.00% of excess over 1206.00 plus												
1206.00 and over		48.24	43.47	38.70	33.93	29.16	24.39	19.62	14.85	10.08	5.31	0.54

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	8	0.16										
8	16	0.48										
16	24	0.80										
24	32	1.12										
32	40	1.44										
40	48	1.76										
48	56	2.08										
56	64	2.40										
64	72	2.72										
72	80	3.04										
80	88	3.36										
88	96	3.68										
96	104	4.00										
104	112	4.32										
112	120	4.64										
120	128	4.96										
128	136	5.28	0.11									
136	144	5.60	0.43									
144	152	5.92	0.75									
152	160	6.24	1.07									
160	168	6.56	1.39									
168	176	6.88	1.71									
176	184	7.20	2.03									
184	192	7.52	2.35									
192	200	7.84	2.67									
200	208	8.16	2.99									
208	216	8.48	3.31									
216	224	8.80	3.63									
224	232	9.12	3.95									
232	240	9.44	4.27									
240	248	9.76	4.59									
248	256	10.08	4.91									
256	264	10.40	5.23	0.06								
264	272	10.72	5.55	0.38								
272	280	11.04	5.87	0.70								
280	288	11.36	6.19	1.02								
288	296	11.68	6.51	1.34								
296	304	12.00	6.83	1.66								
304	312	12.32	7.15	1.98								
312	320	12.64	7.47	2.30								
320	328	12.96	7.79	2.62								
328	336	13.28	8.11	2.94								
336	344	13.60	8.43	3.26								
344	352	13.92	8.75	3.58								
352	360	14.24	9.07	3.90								

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
the amount of income tax withheld is ---												
360	368	14.56	9.39	4.22								
368	376	14.88	9.71	4.54								
376	384	15.20	10.03	4.86								
384	392	15.52	10.35	5.18	0.01							
392	400	15.84	10.67	5.50	0.33							
400	408	16.16	10.99	5.82	0.65							
408	416	16.48	11.31	6.14	0.97							
416	424	16.80	11.63	6.46	1.29							
424	432	17.12	11.95	6.78	1.61							
432	440	17.44	12.27	7.10	1.93							
440	448	17.76	12.59	7.42	2.25							
448	456	18.08	12.91	7.74	2.57							
456	464	18.40	13.23	8.06	2.89							
464	472	18.72	13.55	8.38	3.21							
472	480	19.04	13.87	8.70	3.53							
480	488	19.36	14.19	9.02	3.85							
488	496	19.68	14.51	9.34	4.17							
496	504	20.00	14.83	9.66	4.49							
504	512	20.32	15.15	9.98	4.81							
512	520	20.64	15.47	10.30	5.13							
520	528	20.96	15.79	10.62	5.45	0.28						
528	536	21.28	16.11	10.94	5.77	0.60						
536	544	21.60	16.43	11.26	6.09	0.92						
544	552	21.92	16.75	11.58	6.41	1.24						
552	560	22.24	17.07	11.90	6.73	1.56						
560	568	22.56	17.39	12.22	7.05	1.88						
568	576	22.88	17.71	12.54	7.37	2.20						
576	584	23.20	18.03	12.86	7.69	2.52						
584	592	23.52	18.35	13.18	8.01	2.84						
592	600	23.84	18.67	13.50	8.33	3.16						
600	608	24.16	18.99	13.82	8.65	3.48						
608	616	24.48	19.31	14.14	8.97	3.80						
616	624	24.80	19.63	14.46	9.29	4.12						
624	632	25.12	19.95	14.78	9.61	4.44						
632	640	25.44	20.27	15.10	9.93	4.76						
640	648	25.76	20.59	15.42	10.25	5.08						
648	656	26.08	20.91	15.74	10.57	5.40	0.23					
656	664	26.40	21.23	16.06	10.89	5.72	0.55					
664	672	26.72	21.55	16.38	11.21	6.04	0.87					
672	680	27.04	21.87	16.70	11.53	6.36	1.19					
680	688	27.36	22.19	17.02	11.85	6.68	1.51					
688	696	27.68	22.51	17.34	12.17	7.00	1.83					
696	704	28.00	22.83	17.66	12.49	7.32	2.15					
704	712	28.32	23.15	17.98	12.81	7.64	2.47					
712	720	28.64	23.47	18.30	13.13	7.96	2.79					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	
		the amount of income tax withheld is ---											
720	728	28.96	23.79	18.62	13.45	8.28	3.11						
728	736	29.28	24.11	18.94	13.77	8.60	3.43						
736	744	29.60	24.43	19.26	14.09	8.92	3.75						
744	752	29.92	24.75	19.58	14.41	9.24	4.07						
752	760	30.24	25.07	19.90	14.73	9.56	4.39						
760	768	30.56	25.39	20.22	15.05	9.88	4.71						
768	776	30.88	25.71	20.54	15.37	10.20	5.03						
776	784	31.20	26.03	20.86	15.69	10.52	5.35	0.18					
784	792	31.52	26.35	21.18	16.01	10.84	5.67	0.50					
792	800	31.84	26.67	21.50	16.33	11.16	5.99	0.82					
800	808	32.16	26.99	21.82	16.65	11.48	6.31	1.14					
808	816	32.48	27.31	22.14	16.97	11.80	6.63	1.46					
816	824	32.80	27.63	22.46	17.29	12.12	6.95	1.78					
824	832	33.12	27.95	22.78	17.61	12.44	7.27	2.10					
832	840	33.44	28.27	23.10	17.93	12.76	7.59	2.42					
840	848	33.76	28.59	23.42	18.25	13.08	7.91	2.74					
848	856	34.08	28.91	23.74	18.57	13.40	8.23	3.06					
856	864	34.40	29.23	24.06	18.89	13.72	8.55	3.38					
864	872	34.72	29.55	24.38	19.21	14.04	8.87	3.70					
872	880	35.04	29.87	24.70	19.53	14.36	9.19	4.02					
880	888	35.36	30.19	25.02	19.85	14.68	9.51	4.34					
888	896	35.68	30.51	25.34	20.17	15.00	9.83	4.66					
896	904	36.00	30.83	25.66	20.49	15.32	10.15	4.98					
904	912	36.32	31.15	25.98	20.81	15.64	10.47	5.30	0.13				
912	920	36.64	31.47	26.30	21.13	15.96	10.79	5.62	0.45				
920	928	36.96	31.79	26.62	21.45	16.28	11.11	5.94	0.77				
928	936	37.28	32.11	26.94	21.77	16.60	11.43	6.26	1.09				
936	944	37.60	32.43	27.26	22.09	16.92	11.75	6.58	1.41				
944	952	37.92	32.75	27.58	22.41	17.24	12.07	6.90	1.73				
952	960	38.24	33.07	27.90	22.73	17.56	12.39	7.22	2.05				
960	968	38.56	33.39	28.22	23.05	17.88	12.71	7.54	2.37				
968	976	38.88	33.71	28.54	23.37	18.20	13.03	7.86	2.69				
976	984	39.20	34.03	28.86	23.69	18.52	13.35	8.18	3.01				
984	992	39.52	34.35	29.18	24.01	18.84	13.67	8.50	3.33				
992	1000	39.84	34.67	29.50	24.33	19.16	13.99	8.82	3.65				
1000	1008	40.16	34.99	29.82	24.65	19.48	14.31	9.14	3.97				
1008	1016	40.48	35.31	30.14	24.97	19.80	14.63	9.46	4.29				
1016	1024	40.80	35.63	30.46	25.29	20.12	14.95	9.78	4.61				
1024	1032	41.12	35.95	30.78	25.61	20.44	15.27	10.10	4.93				
1032	1040	41.44	36.27	31.10	25.93	20.76	15.59	10.42	5.25	0.08			
1040	1048	41.76	36.59	31.42	26.25	21.08	15.91	10.74	5.57	0.40			
1048	1056	42.08	36.91	31.74	26.57	21.40	16.23	11.06	5.89	0.72			
1056	1064	42.40	37.23	32.06	26.89	21.72	16.55	11.38	6.21	1.04			
1064	1072	42.72	37.55	32.38	27.21	22.04	16.87	11.70	6.53	1.36			
1072	1080	43.04	37.87	32.70	27.53	22.36	17.19	12.02	6.85	1.68			

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
the amount of income tax withheld is ---												
1080	1088	43.36	38.19	33.02	27.85	22.68	17.51	12.34	7.17	2.00		
1088	1096	43.68	38.51	33.34	28.17	23.00	17.83	12.66	7.49	2.32		
1096	1104	44.00	38.83	33.66	28.49	23.32	18.15	12.98	7.81	2.64		
1104	1112	44.32	39.15	33.98	28.81	23.64	18.47	13.30	8.13	2.96		
1112	1120	44.64	39.47	34.30	29.13	23.96	18.79	13.62	8.45	3.28		
1120	1128	44.96	39.79	34.62	29.45	24.28	19.11	13.94	8.77	3.60		
1128	1136	45.28	40.11	34.94	29.77	24.60	19.43	14.26	9.09	3.92		
1136	1144	45.60	40.43	35.26	30.09	24.92	19.75	14.58	9.41	4.24		
1144	1152	45.92	40.75	35.58	30.41	25.24	20.07	14.90	9.73	4.56		
1152	1160	46.24	41.07	35.90	30.73	25.56	20.39	15.22	10.05	4.88		
1160	1168	46.56	41.39	36.22	31.05	25.88	20.71	15.54	10.37	5.20	0.03	
1168	1176	46.88	41.71	36.54	31.37	26.20	21.03	15.86	10.69	5.52	0.35	
1176	1184	47.20	42.03	36.86	31.69	26.52	21.35	16.18	11.01	5.84	0.67	
1184	1192	47.52	42.35	37.18	32.01	26.84	21.67	16.50	11.33	6.16	0.99	
1192	1200	47.84	42.67	37.50	32.33	27.16	21.99	16.82	11.65	6.48	1.31	
1200	1208	48.16	42.99	37.82	32.65	27.48	22.31	17.14	11.97	6.80	1.63	
1208	1216	48.48	43.31	38.14	32.97	27.80	22.63	17.46	12.29	7.12	1.95	
1216	1224	48.80	43.63	38.46	33.29	28.12	22.95	17.78	12.61	7.44	2.27	
1224	1232	49.12	43.95	38.78	33.61	28.44	23.27	18.10	12.93	7.76	2.59	
1232	1240	49.44	44.27	39.10	33.93	28.76	23.59	18.42	13.25	8.08	2.91	
1240	1248	49.76	44.59	39.42	34.25	29.08	23.91	18.74	13.57	8.40	3.23	
1248	1256	50.08	44.91	39.74	34.57	29.40	24.23	19.06	13.89	8.72	3.55	
1256	1264	50.40	45.23	40.06	34.89	29.72	24.55	19.38	14.21	9.04	3.87	
4.00% of excess over 1264.00 plus												
1264.00 and over		50.56	45.39	40.22	35.05	29.88	24.71	19.54	14.37	9.20	4.03	

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	16	0.32										
16	32	0.96										
32	48	1.60										
48	64	2.24										
64	80	2.88										
80	96	3.52										
96	112	4.16										
112	128	4.80										
128	144	5.44										
144	160	6.08										
160	176	6.72										
176	192	7.36										
192	208	8.00										
208	224	8.64										
224	240	9.28										
240	256	9.92										
256	272	10.56	0.22									
272	288	11.20	0.86									
288	304	11.84	1.50									
304	320	12.48	2.14									
320	336	13.12	2.78									
336	352	13.76	3.42									
352	368	14.40	4.06									
368	384	15.04	4.70									
384	400	15.68	5.34									
400	416	16.32	5.98									
416	432	16.96	6.62									
432	448	17.60	7.26									
448	464	18.24	7.90									
464	480	18.88	8.54									
480	496	19.52	9.18									
496	512	20.16	9.82									
512	528	20.80	10.46	0.12								
528	544	21.44	11.10	0.76								
544	560	22.08	11.74	1.40								
560	576	22.72	12.38	2.04								
576	592	23.36	13.02	2.68								
592	608	24.00	13.66	3.32								
608	624	24.64	14.30	3.96								
624	640	25.28	14.94	4.60								
640	656	25.92	15.58	5.24								
656	672	26.56	16.22	5.88								
672	688	27.20	16.86	6.52								
688	704	27.84	17.50	7.16								
704	720	28.48	18.14	7.80								

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	736	29.12	18.78	8.44								
736	752	29.76	19.42	9.08								
752	768	30.40	20.06	9.72								
768	784	31.04	20.70	10.36	0.02							
784	800	31.68	21.34	11.00	0.66							
800	816	32.32	21.98	11.64	1.30							
816	832	32.96	22.62	12.28	1.94							
832	848	33.60	23.26	12.92	2.58							
848	864	34.24	23.90	13.56	3.22							
864	880	34.88	24.54	14.20	3.86							
880	896	35.52	25.18	14.84	4.50							
896	912	36.16	25.82	15.48	5.14							
912	928	36.80	26.46	16.12	5.78							
928	944	37.44	27.10	16.76	6.42							
944	960	38.08	27.74	17.40	7.06							
960	976	38.72	28.38	18.04	7.70							
976	992	39.36	29.02	18.68	8.34							
992	1008	40.00	29.66	19.32	8.98							
1008	1024	40.64	30.30	19.96	9.62							
1024	1040	41.28	30.94	20.60	10.26							
1040	1056	41.92	31.58	21.24	10.90	0.56						
1056	1072	42.56	32.22	21.88	11.54	1.20						
1072	1088	43.20	32.86	22.52	12.18	1.84						
1088	1104	43.84	33.50	23.16	12.82	2.48						
1104	1120	44.48	34.14	23.80	13.46	3.12						
1120	1136	45.12	34.78	24.44	14.10	3.76						
1136	1152	45.76	35.42	25.08	14.74	4.40						
1152	1168	46.40	36.06	25.72	15.38	5.04						
1168	1184	47.04	36.70	26.36	16.02	5.68						
1184	1200	47.68	37.34	27.00	16.66	6.32						
1200	1216	48.32	37.98	27.64	17.30	6.96						
1216	1232	48.96	38.62	28.28	17.94	7.60						
1232	1248	49.60	39.26	28.92	18.58	8.24						
1248	1264	50.24	39.90	29.56	19.22	8.88						
1264	1280	50.88	40.54	30.20	19.86	9.52						
1280	1296	51.52	41.18	30.84	20.50	10.16						
1296	1312	52.16	41.82	31.48	21.14	10.80	0.46					
1312	1328	52.80	42.46	32.12	21.78	11.44	1.10					
1328	1344	53.44	43.10	32.76	22.42	12.08	1.74					
1344	1360	54.08	43.74	33.40	23.06	12.72	2.38					
1360	1376	54.72	44.38	34.04	23.70	13.36	3.02					
1376	1392	55.36	45.02	34.68	24.34	14.00	3.66					
1392	1408	56.00	45.66	35.32	24.98	14.64	4.30					
1408	1424	56.64	46.30	35.96	25.62	15.28	4.94					
1424	1440	57.28	46.94	36.60	26.26	15.92	5.58					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---											
at least	but less than	0	1	2	3	4	5	6	7	8	9	10	
the amount of income tax withheld is ---													
1440	1456	57.92	47.58	37.24	26.90	16.56	6.22						
1456	1472	58.56	48.22	37.88	27.54	17.20	6.86						
1472	1488	59.20	48.86	38.52	28.18	17.84	7.50						
1488	1504	59.84	49.50	39.16	28.82	18.48	8.14						
1504	1520	60.48	50.14	39.80	29.46	19.12	8.78						
1520	1536	61.12	50.78	40.44	30.10	19.76	9.42						
1536	1552	61.76	51.42	41.08	30.74	20.40	10.06						
1552	1568	62.40	52.06	41.72	31.38	21.04	10.70	0.36					
1568	1584	63.04	52.70	42.36	32.02	21.68	11.34	1.00					
1584	1600	63.68	53.34	43.00	32.66	22.32	11.98	1.64					
1600	1616	64.32	53.98	43.64	33.30	22.96	12.62	2.28					
1616	1632	64.96	54.62	44.28	33.94	23.60	13.26	2.92					
1632	1648	65.60	55.26	44.92	34.58	24.24	13.90	3.56					
1648	1664	66.24	55.90	45.56	35.22	24.88	14.54	4.20					
1664	1680	66.88	56.54	46.20	35.86	25.52	15.18	4.84					
1680	1696	67.52	57.18	46.84	36.50	26.16	15.82	5.48					
1696	1712	68.16	57.82	47.48	37.14	26.80	16.46	6.12					
1712	1728	68.80	58.46	48.12	37.78	27.44	17.10	6.76					
1728	1744	69.44	59.10	48.76	38.42	28.08	17.74	7.40					
1744	1760	70.08	59.74	49.40	39.06	28.72	18.38	8.04					
1760	1776	70.72	60.38	50.04	39.70	29.36	19.02	8.68					
1776	1792	71.36	61.02	50.68	40.34	30.00	19.66	9.32					
1792	1808	72.00	61.66	51.32	40.98	30.64	20.30	9.96					
1808	1824	72.64	62.30	51.96	41.62	31.28	20.94	10.60	0.26				
1824	1840	73.28	62.94	52.60	42.26	31.92	21.58	11.24	0.90				
1840	1856	73.92	63.58	53.24	42.90	32.56	22.22	11.88	1.54				
1856	1872	74.56	64.22	53.88	43.54	33.20	22.86	12.52	2.18				
1872	1888	75.20	64.86	54.52	44.18	33.84	23.50	13.16	2.82				
1888	1904	75.84	65.50	55.16	44.82	34.48	24.14	13.80	3.46				
1904	1920	76.48	66.14	55.80	45.46	35.12	24.78	14.44	4.10				
1920	1936	77.12	66.78	56.44	46.10	35.76	25.42	15.08	4.74				
1936	1952	77.76	67.42	57.08	46.74	36.40	26.06	15.72	5.38				
1952	1968	78.40	68.06	57.72	47.38	37.04	26.70	16.36	6.02				
1968	1984	79.04	68.70	58.36	48.02	37.68	27.34	17.00	6.66				
1984	2000	79.68	69.34	59.00	48.66	38.32	27.98	17.64	7.30				
2000	2016	80.32	69.98	59.64	49.30	38.96	28.62	18.28	7.94				
2016	2032	80.96	70.62	60.28	49.94	39.60	29.26	18.92	8.58				
2032	2048	81.60	71.26	60.92	50.58	40.24	29.90	19.56	9.22				
2048	2064	82.24	71.90	61.56	51.22	40.88	30.54	20.20	9.86				
2064	2080	82.88	72.54	62.20	51.86	41.52	31.18	20.84	10.50	0.16			
2080	2096	83.52	73.18	62.84	52.50	42.16	31.82	21.48	11.14	0.80			
2096	2112	84.16	73.82	63.48	53.14	42.80	32.46	22.12	11.78	1.44			
2112	2128	84.80	74.46	64.12	53.78	43.44	33.10	22.76	12.42	2.08			
2128	2144	85.44	75.10	64.76	54.42	44.08	33.74	23.40	13.06	2.72			
2144	2160	86.08	75.74	65.40	55.06	44.72	34.38	24.04	13.70	3.36			



# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Monthly Payroll Period

(effective January 1, 2003)

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
2160	2176	86.72	76.38	66.04	55.70	45.36	35.02	24.68	14.34	4.00		
2176	2192	87.36	77.02	66.68	56.34	46.00	35.66	25.32	14.98	4.64		
2192	2208	88.00	77.66	67.32	56.98	46.64	36.30	25.96	15.62	5.28		
2208	2224	88.64	78.30	67.96	57.62	47.28	36.94	26.60	16.26	5.92		
2224	2240	89.28	78.94	68.60	58.26	47.92	37.58	27.24	16.90	6.56		
2240	2256	89.92	79.58	69.24	58.90	48.56	38.22	27.88	17.54	7.20		
2256	2272	90.56	80.22	69.88	59.54	49.20	38.86	28.52	18.18	7.84		
2272	2288	91.20	80.86	70.52	60.18	49.84	39.50	29.16	18.82	8.48		
2288	2304	91.84	81.50	71.16	60.82	50.48	40.14	29.80	19.46	9.12		
2304	2320	92.48	82.14	71.80	61.46	51.12	40.78	30.44	20.10	9.76		
2320	2336	93.12	82.78	72.44	62.10	51.76	41.42	31.08	20.74	10.40	0.06	
2336	2352	93.76	83.42	73.08	62.74	52.40	42.06	31.72	21.38	11.04	0.70	
2352	2368	94.40	84.06	73.72	63.38	53.04	42.70	32.36	22.02	11.68	1.34	
2368	2384	95.04	84.70	74.36	64.02	53.68	43.34	33.00	22.66	12.32	1.98	
2384	2400	95.68	85.34	75.00	64.66	54.32	43.98	33.64	23.30	12.96	2.62	
2400	2416	96.32	85.98	75.64	65.30	54.96	44.62	34.28	23.94	13.60	3.26	
2416	2432	96.96	86.62	76.28	65.94	55.60	45.26	34.92	24.58	14.24	3.90	
2432	2448	97.60	87.26	76.92	66.58	56.24	45.90	35.56	25.22	14.88	4.54	
2448	2464	98.24	87.90	77.56	67.22	56.88	46.54	36.20	25.86	15.52	5.18	
2464	2480	98.88	88.54	78.20	67.86	57.52	47.18	36.84	26.50	16.16	5.82	
2480	2496	99.52	89.18	78.84	68.50	58.16	47.82	37.48	27.14	16.80	6.46	
2496	2512	100.16	89.82	79.48	69.14	58.80	48.46	38.12	27.78	17.44	7.10	
4.00% of excess over 2512.00 plus												
2512.00 and over		100.48	90.14	79.80	69.46	59.12	48.78	38.44	28.10	17.76	7.42	

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(effective January 1, 2003)  
This table is based on 365 days per year

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
the amount of income tax withheld is ---												
0	1	0.02										
1	2	0.06										
2	3	0.10										
3	4	0.14										
4	5	0.18										
5	6	0.22										
6	7	0.26										
7	8	0.30										
8	9	0.34										
9	10	0.38	0.04									
10	11	0.42	0.08									
11	12	0.46	0.12									
12	13	0.50	0.16									
13	14	0.54	0.20									
14	15	0.58	0.24									
15	16	0.62	0.28									
16	17	0.66	0.32									
17	18	0.70	0.36	0.02								
18	19	0.74	0.40	0.06								
19	20	0.78	0.44	0.10								
20	21	0.82	0.48	0.14								
21	22	0.86	0.52	0.18								
22	23	0.90	0.56	0.22								
23	24	0.94	0.60	0.26								
24	25	0.98	0.64	0.30								
25	26	1.02	0.68	0.34								
26	27	1.06	0.72	0.38	0.04							
27	28	1.10	0.76	0.42	0.08							
28	29	1.14	0.80	0.46	0.12							
29	30	1.18	0.84	0.50	0.16							
30	31	1.22	0.88	0.54	0.20							
31	32	1.26	0.92	0.58	0.24							
32	33	1.30	0.96	0.62	0.28							
33	34	1.34	1.00	0.66	0.32							
34	35	1.38	1.04	0.70	0.36	0.02						
35	36	1.42	1.08	0.74	0.40	0.06						
36	37	1.46	1.12	0.78	0.44	0.10						
37	38	1.50	1.16	0.82	0.48	0.14						
38	39	1.54	1.20	0.86	0.52	0.18						
39	40	1.58	1.24	0.90	0.56	0.22						
40	41	1.62	1.28	0.94	0.60	0.26						
41	42	1.66	1.32	0.98	0.64	0.30						
42	43	1.70	1.36	1.02	0.68	0.34						
43	44	1.74	1.40	1.06	0.72	0.38	0.04					
44	45	1.78	1.44	1.10	0.76	0.42	0.08					

# MICHIGAN INCOME TAX WITHHOLDING TABLES

## Per Diem (daily) Payroll Period

(effective January 1, 2003)  
This table is based on 365 days per year

4.00% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
45	46	1.82	1.48	1.14	0.80	0.46	0.12					
46	47	1.86	1.52	1.18	0.84	0.50	0.16					
47	48	1.90	1.56	1.22	0.88	0.54	0.20					
48	49	1.94	1.60	1.26	0.92	0.58	0.24					
49	50	1.98	1.64	1.30	0.96	0.62	0.28					
50	51	2.02	1.68	1.34	1.00	0.66	0.32					
51	52	2.06	1.72	1.38	1.04	0.70	0.36	0.02				
52	53	2.10	1.76	1.42	1.08	0.74	0.40	0.06				
53	54	2.14	1.80	1.46	1.12	0.78	0.44	0.10				
54	55	2.18	1.84	1.50	1.16	0.82	0.48	0.14				
55	56	2.22	1.88	1.54	1.20	0.86	0.52	0.18				
56	57	2.26	1.92	1.58	1.24	0.90	0.56	0.22				
57	58	2.30	1.96	1.62	1.28	0.94	0.60	0.26				
58	59	2.34	2.00	1.66	1.32	0.98	0.64	0.30				
59	60	2.38	2.04	1.70	1.36	1.02	0.68	0.34				
60	61	2.42	2.08	1.74	1.40	1.06	0.72	0.38	0.04			
61	62	2.46	2.12	1.78	1.44	1.10	0.76	0.42	0.08			
62	63	2.50	2.16	1.82	1.48	1.14	0.80	0.46	0.12			
63	64	2.54	2.20	1.86	1.52	1.18	0.84	0.50	0.16			
64	65	2.58	2.24	1.90	1.56	1.22	0.88	0.54	0.20			
65	66	2.62	2.28	1.94	1.60	1.26	0.92	0.58	0.24			
66	67	2.66	2.32	1.98	1.64	1.30	0.96	0.62	0.28			
67	68	2.70	2.36	2.02	1.68	1.34	1.00	0.66	0.32			
68	69	2.74	2.40	2.06	1.72	1.38	1.04	0.70	0.36	0.02		
69	70	2.78	2.44	2.10	1.76	1.42	1.08	0.74	0.40	0.06		
70	71	2.82	2.48	2.14	1.80	1.46	1.12	0.78	0.44	0.10		
71	72	2.86	2.52	2.18	1.84	1.50	1.16	0.82	0.48	0.14		
72	73	2.90	2.56	2.22	1.88	1.54	1.20	0.86	0.52	0.18		
73	74	2.94	2.60	2.26	1.92	1.58	1.24	0.90	0.56	0.22		
74	75	2.98	2.64	2.30	1.96	1.62	1.28	0.94	0.60	0.26		
75	76	3.02	2.68	2.34	2.00	1.66	1.32	0.98	0.64	0.30		
76	77	3.06	2.72	2.38	2.04	1.70	1.36	1.02	0.68	0.34		
77	78	3.10	2.76	2.42	2.08	1.74	1.40	1.06	0.72	0.38	0.04	
78	79	3.14	2.80	2.46	2.12	1.78	1.44	1.10	0.76	0.42	0.08	
79	80	3.18	2.84	2.50	2.16	1.82	1.48	1.14	0.80	0.46	0.12	
		4.00% of excess over 80.00 plus										
80.00 and over		3.20	2.86	2.52	2.18	1.84	1.50	1.16	0.82	0.48	0.14	